

2001 DRAFTING REQUEST

Bill

Received: 11/08/2001

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Mark Meyer (608) 266-5490

By/Representing: bryan

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for restaurant kitchen equipment

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?	jkreye 11/08/2001	jdyer 11/08/2001		_____ _____			S&L Tax
/1			jfrantze 11/08/2001	_____ _____	lrb_docadmin 11/08/2001	lrb_docadmin 11/09/2001	

FE Sent For:

<END>

LAZINTRO

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/?	jkreye	11/8 jld	11/8	Self 11/8			

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<END>



11-8-

Brien companion to 3153 (for Rep Brien)
Sen Meyer

6-5490

property tax exemption for restaurant kitchen
equipment

4217/1

Rm met R

2001 BILL

11-8-01
En. 11-9

Regen

- 1 AN ACT *to create* 70.11 (27m) of the statutes; **relating to:** a property tax
2 exemption for restaurant kitchen equipment.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 70.11 (27m) of the statutes is created to read:
4 70.11 (27m) RESTAURANT KITCHEN EQUIPMENT. (a) In this subsection,
5 "machinery" has the meaning given in sub. (27) (a) 2.

BILL

SECTION 1

(b) Machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2002.

(END)



STEPHEN R. MILLER
CHIEF

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

LEGAL SECTION:
LEGAL FAX:

(608) 266-3561
(608) 264-6948

November 8, 2001

MEMORANDUM

To: Senator M. Meyer

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-4214/1 Property tax exemption for restaurant kitchen equipment

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

____ JACKET FOR ASSEMBLY ☒ JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.